

Notice of Allowability

Application No.

09/866,544

Examiner

JAGDISH PATEL

Applicant(s)

ABRAHM ET AL.

Art Unit

3693

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address--

All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. **THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS.** This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.

1. ☒ This communication is responsive to 10/12/07.
2. ☒ The allowed claim(s) is/are 3-44 and 133-174.
3. ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) ☐ All b) ☐ Some* c) ☐ None of the:
 1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)).

* Certified copies not received: _____.

Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application.

THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.

4. ☐ A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.
 5. ☐ CORRECTED DRAWINGS (as "replacement sheets") must be submitted.
 - (a) ☐ including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached
 - 1) ☐ hereto or 2) ☐ to Paper No./Mail Date _____.
 - (b) ☐ including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date _____.
- Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).
6. ☐ DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.

Attachment(s)

1. ☐ Notice of References Cited (PTO-892)
2. ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
3. ☒ Information Disclosure Statements (PTO/SB/08),
Paper No./Mail Date 6/21/06
4. ☐ Examiner's Comment Regarding Requirement for Deposit
of Biological Material
5. ☐ Notice of Informal Patent Application
6. ☐ Interview Summary (PTO-413),
Paper No./Mail Date _____
7. ☐ Examiner's Amendment/Comment
8. ☒ Examiner's Statement of Reasons for Allowance
9. ☐ Other _____.

DETAILED ACTION

1. This communication is in response to amendment filed 10/12/07.

Response to Amendment

2. Claims 3-44 and 133-174 are pending and have been allowed.

Reasons for Allowance

3. The following is an examiner's statement of reasons for allowance applicable to all allowed claims:

The claimed inventions pertain to the field of computer systems, and more specifically to computer systems for interactively transacting and managing like-kind exchanges.

The following references are deemed closet prior art of record.

Fellows, James A.; Yuhas, Michael A. "Deferred like-kind exchanges: an analysis of the proposed regulations under section 103 l(a)(3)" Tax Executive, 42, n5, 299(10) Sept-Oct, 1990.

This article presents the historical background leading to the enactment of section 103 l(a)(3) and provides an analysis of the proposed regulations.

Reich et al. (US PGPub 2002/0059107 A1) (hereafter Reich) teaches a method and system for automating transaction compliance checks and, in particular, to a system that enforces trading restrictions placed upon a specific party on the basis of their relationship to an entity such as a financial services institution.

Claims 3-44, 133-174: Reich, and Fellows in any combination fails to teach, suggest or render obvious to one of ordinary skill in the art a method or a system which receives a plurality of parameters that characterize a proposed exchange of at least one relinquishment property with at least one replacement property and substantially simultaneously test the plurality of parameters that characterize the proposed exchange against a set of rules that define safe-harbor provisions for tax-deffered treatment of like kind exchanges to determine whether the proposed exchange would meet safe harbor provisions for tax-deferred treatment by which like-kind exchange transactions meet Safe-harbor provisions for tax-deferred treatment and based upon the result of the test automatically transact a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises automatically sending to the at least one relinquishment property receiver, an electronic notification of an assignment by the taxpayer of rights to an intermediary of ownership of the relinquishment property.

The foregoing statement applies to independent claims 3, 133, 134 and 135. Their respective dependent claims are allowable for the same reasons.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Application/Control Number:
09/866,544
Art Unit: 3693

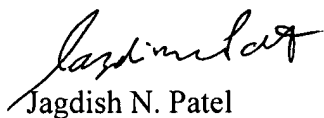
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Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to JAGDISH PATEL whose telephone number is (571) 272-6748. The examiner can normally be reached on ~~800AM-630PM Mon-Tue and Thu.~~

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, **KRAMER JAMES A** can be reached on **(571) 272-6783**. The fax phone number for the organization where this application or proceeding is assigned is 517-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).



Jagdish N. Patel

(Primary Examiner, AU 3693)

1/7/07